

Internal Revenue Service, Treasury

§ 1.6071-1

such partner is authorized to sign such return, statement, or other document.

(c) *Certain partnership elections*—(1) *In general.* For rules regarding the authority of a partner to sign a partnership return filed solely for the purpose of making certain partnership level elections, see § 1.6031(a)-1(b)(5)(ii).

(2) *Effective date.* Paragraph (c) of this section applies to taxable years of a partnership beginning after December 31, 1999.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 8841, 64 FR 61502, Nov. 12, 1999]

§ 1.6065-1 Verification of returns.

(a) *Persons signing returns.* If a return, declaration, statement, or other document made under the provisions of subtitle A or F of the Code, or the regulation thereunder, with respect to any tax imposed by subtitle A of the Code is required by the regulations contained in this chapter, or the form and instructions, issued with respect to such return, declaration, statement, or other document, to contain or be verified by a written declaration that it is made under the penalties of perjury, such return, declaration, statement, or other document shall be so verified by the person signing it.

(b) *Persons preparing returns*—(1) *In general.* Except as provided in subparagraph (2) of this paragraph, if a return, declaration, statement, or other document is prepared for a taxpayer by another person for compensation or as an incident to the performance of other services for which such person receives compensation, and the return, declaration, statement, or other document requires that it shall contain or be verified by a written declaration that it is prepared under the penalties of perjury, the preparer must so verify the return, declaration, statement, or other document. A person who renders mere mechanical assistance in the preparation of a return, declaration, statement, or other document as, for example, a stenographer or typist, is not considered as preparing the return, declaration, statement, or other document.

(2) *Exception.* The verification required by subparagraph (1) of this paragraph is not required on returns, dec-

larations, statements, or other documents which are prepared:

(i) For an employee either by his employer or by an employee designated for such purpose by the employer, or

(ii) For an employer as a usual incident of the employment of one regularly or continuously employed by such employer.

[T.D. 6364, 24 FR 1196, Feb. 17, 1959]

TIME FOR FILING RETURNS AND OTHER DOCUMENTS

§ 1.6071-1 Time for filing returns and other documents.

(a) *In general.* Whenever a return, statement, or other document is required to be made under the provisions of subtitle A or F of the Code, or the regulations thereunder, with respect to any tax imposed by subtitle A of the Code, and the time for filing such return, statement, or other document is not provided for by the Code, it shall be filed at the time prescribed by the regulations contained in this chapter with respect to such return, statement, or other document.

(b) *Return for a short period.* In the case of a return with respect to tax under subtitle A of the Code for a short period (as defined in section 443), the district director or director of the Internal Revenue Service Center may, upon a showing by the taxpayer of unusual circumstances, prescribe a time for filing the return for such period later than the time when such return would otherwise be due. However, the district director or director of the Internal Revenue Service Center may not extend the time when the return for a DISC (as defined in section 992(a)(1)) must be filed, as specified in section 6072(b).

(c) *Time for filing certain information returns.* (1) For provisions relating to the time for filing returns of partnership income, see paragraph (e)(2) of § 1.6031-1.

(2) For provisions relating to the time for filing information returns by banks with respect to common trust funds, see § 1.6032-1.

(3) For provisions relating to the time for filing information returns by